

DEPARTMENT OF THE INTERIOR,  
CENSUS OFFICE.

FRANCIS A. WALKER, Superintendent,  
Appointed April 1, 1879; resigned November 3, 1881.

CHAS. W. SEATON, Superintendent,  
Appointed November 4, 1881.

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REPORT

ON

VALUATION, TAXATION, AND PUBLIC INDEBTEDNESS

IN THE

UNITED STATES,

AS RETURNED AT THE

TENTH CENSUS (JUNE 1, 1880).

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# LIST OF ILLUSTRATIONS.

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## LETTER OF TRANSMITTAL.

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DEPARTMENT OF THE INTERIOR,  
CENSUS OFFICE,  
*Washington, D. C., April 1, 1884.*

Hon. H. M. TELLER,  
*Secretary of the Interior.*

SIR: I have the honor to transmit herewith the seventh volume of the series forming the final report on the Tenth Census. It consists of the statistics relating to the valuation, taxation, and public indebtedness of the United States and of the several states and territories. These statistics were compiled under the supervision of Mr. Robert P. Porter, a special agent of this office. That portion which embodies a history of the national loans was prepared by the late Rafael A. Bayley, of the Treasury Department. The direct onus of the statistical work of the report has most largely devolved upon Mr. Oren W. Weaver, of this office, whose zeal, care, and thoughtful preparation of these intricate tabulations merit the warmest commendation.

I have the honor to be, most respectfully, your obedient servant,

CHAS. W. SEATON,  
*Superintendent of Census.*



## LETTER OF TRANSMITTAL.

NEW YORK, December 15, 1883.

HON. CHARLES W. SEATON,  
*Superintendent of Census.*

SIR: I have the honor to submit my report on the valuation, taxation, and public indebtedness of the United States. This report comprises:

First. An introduction, in which is given the true valuation of the United States, by Henry Gannett.

Second. The statistics of assessed valuation, and of state, county, town, and township taxation. In this division will be found tables showing the aggregate value of real and personal property as assessed for purposes of taxation within the minor civil divisions of each state and territory, also the proportion of the total taxation which was levied by authority of state, county, municipality, and school district, respectively. Under this head are also included tables showing the financial condition of cities and towns having each a population of 7,500 and over, in which will be found an analysis of (a) valuation, taxation, receipts, and expenditures summarized; (b) an exhibit of receipts in detail; (c) an exhibit of expenditures in detail. Under the head of assessed valuation and taxation are given the assessed value of the real estate and personal property and the total per capita valuation as assessed for purposes of taxation; also the rate of levy on one hundred dollars of state, county, and city taxation, respectively; also the total amount of levy of state, county, and city taxation; and the total per capita of levy for the same 310 cities having a population of 7,500 and over, the cash balance from preceding years, the amount received for liquor licenses, the proceeds of bonds sold, the sinking-fund receipts, temporary loans, receipts from taxation, from water rents, and from other sources. The exhibit of expenditures shows, under the general head of debt, an analysis of the principal of the bonded debt paid off, the interest on bonded debt paid, the temporary loans redeemed, and the amount paid into the several sinking funds, making in the aggregate the total annual cost of the debt burden to these municipalities. The amounts paid under the general head of education are divided into the amount paid for the support of schools and for libraries. The miscellaneous expenses have been divided, as far as practicable, under the heads of fire, lighting, police, poor, salaries, sanitary purposes, streets (including drainage and bridges), water, and unspecified purposes. This analysis of the municipal taxation, receipts, and expenditures of 310 cities has been made to correspond, as far as possible, with the analysis of municipal indebtedness of cities and towns of the same population published under the third division of this volume.

Third. The statistics of public indebtedness. Under this is included (a) an introduction, in which is given a brief history of the growth of the national debts of the principal nations of the world and tables showing the growth and distribution of state and local indebtedness in the United States; (b) a complete historical and statistical history of the national debt, prepared by the late R. A. Bayley, esq., of the Treasury Department; (c) a statement of the ownership and distribution, by states and geographical sections, of the registered and coupon United States bonds, and the amounts held of each species abroad; (d) a history of the debts of the several states, from 1790 to the present time; (e) a consideration of the constitutional limits upon the power of the state legislatures and of county and city authorities to contract debts binding on the state, the county, or the municipality; (f) an analysis, by geographical sections and states, of the entire bonded, state, and local indebtedness of the country, showing the purposes for which it was incurred, the rates of interest the several amounts draw, and the dates of issue and of maturity; (g) an analysis of the bonded debt of the cities, towns, etc., having 7,500 or more inhabitants, showing the purposes for which it was created, the rates of interest it draws, and the dates of issue and of maturity; (h) an exhibit, by states and minor civil divisions, of the state and local indebtedness of the United States, in which statement county, city, town, village, township, and school-district indebtedness are separately presented; (i) an exhibit of the bonded and floating debt and sinking-fund of all cities, towns, etc., having 7,500 or more inhabitants.

At the completion of this work I am anxious to express my obligation to my efficient assistants, Mr. Oren W. Weaver and Mr. A. E. Shuman; the former had charge, during my absence on the Tariff Commission and recently in Europe, of the work on valuation and taxation, and the latter made the calculations for the diagrams in the present volume.

The history of state debts has been examined and corrected by the executive officers of the several states intrusted with the administration of the financial department. It would be difficult to publish the long list of state, county, city, village, town, township, and school-district officials who have aided in this work. Thousands of public-spirited citizens in all parts of the country have contributed the scattered facts indispensable in such a national work which are here brought together.

I have the honor to be, sir, your obedient servant,

. ROBERT P. PORTER.